

# STATE OF UTAH

## Fund Information

**FINET Name:** (DWS) Youth Character Org Restr Acct

**FINET Fund:** 1285

**Legal Name:** Youth Character Organization Restricted Account

**Legal Authorization:** UCA 35A-8-2003; UCA 59-10-1317

**Earns Interest:** ☒ Yes ☐ No **Earns Interest Authority:** UCA 35A-8-2003

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### Revenue Source(s):

1) contributions per 59-10-1317 (income tax return check-off), 2) private contributions, donations, grants, 3) interest

### Description:

HB 145 (2013 GS) Enacts income tax contributions for certain youth organizations. Creates two new restricted accounts. Creates the Youth Development Organization Restricted Account (Boy Scouts), a restricted account within the General Fund. Enacts an income tax contribution for a youth development organization (Boy Scouts), which will be deposited in the new account. Creates the Youth Character Organization Restricted Account (Girl Scouts). Enacts an income tax contribution for a youth character organization (Girl Scouts). The Division of Housing, within the Dept. of Workforce Services shall administer both accounts. The accounts shall earn interest. Adds the accounts to the list of nonlapsing funds and accounts. Provides that if the collections from the contributions do not meet a certain threshold amount, the State Tax Commission shall remove the designations for the contribution from the individual income tax return and may not collect the contributions.

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### Fund Balance History:

<u>Fund</u>	<u>Year</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	<u>End Balance</u>
1285	2014	\$0	\$1,849	\$0	\$0	\$1,849
1285	2015	\$1,849	\$1,897	\$0	\$0	\$3,746
1285	2016	\$3,746	\$1,790	\$0	(\$5,518)	\$17

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